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Taxpayer Service Toll-Free Telephone Program

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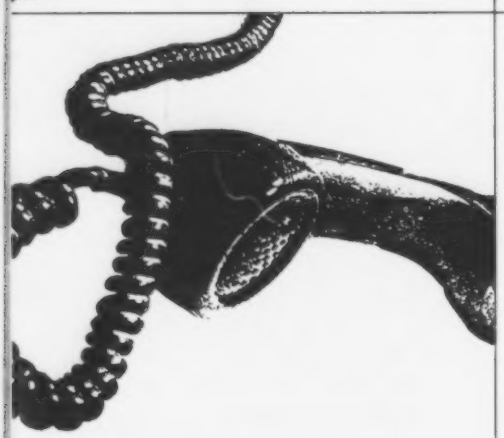

Telephone Systems Management Team

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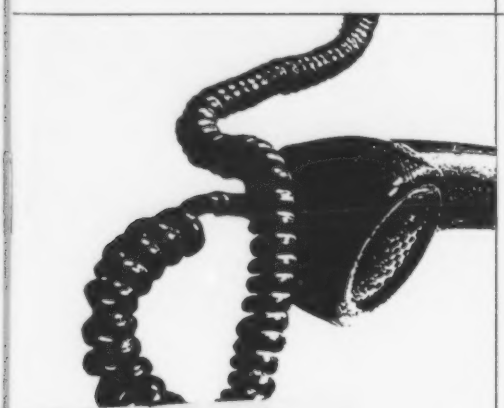

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Overview
Toll-Free Telephone Program

Prior to the establishment of centralized toll-free answering sites, the service we provided to taxpayers was at best random, and in many cases expensive to the taxpayer. A taxpayer with a question called the nearest Internal Revenue Service office; this could be a headquarters or post-of-duty (POD) operation. Occasionally the taxpayer was frustrated in an attempt to reach us because different offices had diverse operating days and hours. When the taxpayer did reach an IRS office, there were no specifically designated tax assistors, so Service personnel responding to taxpayer inquiries had vastly varying degrees of expertise and/or training. Some taxpayers who live in an area remote from any IRS office incurred the expense of a long-distance charge to make the inquiry.

Initial attempts at offering taxpayers toll-free telephone assistance in a centralized location began in 1965. These efforts represented our first steps toward fulfilling the purpose of a toll-free answering site: That any taxpayer may call the IRS for no more than the cost of a local call.

Studies showed that while the costs of telephone lines increased at a central toll-free site, there were added benefits for the taxpayer and the Service. Taxpayers had access to IRS toll-free service outside a local calling area, and a wide range of IRS tax law skills were made available to them at a central location. The benefits to the Service included a reduction in the number of higher graded details-in from other functions, ease in supervising employees in a central location, and consistency of assistor training.

As the number of toll-free answering sites increased, additional studies were undertaken to determine the feasibility of a further centralized toll-free telephone network available to all taxpayers nationwide. Test results continued to clearly show that operating efficiency increased and quality service to the taxpayer improved with additional centralization. In 1972, guidelines for implementing a nationwide toll-free telephone service were developed. Answering sites continued to be established until, in January of 1974, nationwide toll-free service was operational in 135 answering sites.

Efficiencies of these answering sites differed greatly due to varying degrees of equipment capability, staffing, and availability of management information systems. Continued analysis of the toll-free telephone program showed further benefits could be derived by consolidating some of the smaller answering sites into larger telephone sites. By 1975, the number of toll-free answering locations was reduced from 135 to 85. With these consolidations, greater uniformity of service and consistency in the quality of service was achieved. Operating efficiencies improved with consistent training of assistors and increased management control.

The Toll-Free Telephone Site Study, completed in November of 1977, affirmed the benefits of consolidation. In December of 1979, recosting of the toll-free telephone proposals was completed using updated costs. The recosting results generally supported the original Telephone Site Study. Even though there were some changes in ultimate sites, consolidation still appeared

to be cost effective. Due to restructuring of circuitry tariffs, a re-evaluation of the 1977 Toll-Free Telephone Site Study was conducted and resulted in additional consolidations. As of January 1, 1986, we have 34 answering sites.

In addition to the ongoing progress in the consolidating of telephone answering sites, much as been accomplished in the area of equipment enhancement. As demand increases, answering sites consolidate, and technology improves, we are able to utilize more sophisticated equipment in effectively meeting the demands of the taxpaying public and in more effective resource utilization through improved Management Information System (MIS) data.

It is evident that we have made great strides in becoming increasingly responsive to the needs of the taxpaying public. In FY 1985, we responded to 41 million calls from taxpayers. Toll-free answering sites have more contact with taxpayers than any other program in any function of the organization and are a primary tool for encouraging voluntary compliance and insuring the highest level of public confidence in the Internal Revenue Service.

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Goal
Toll-Free Telephone Program

Simply stated, the goal of the toll-free telephone program is to provide consistently prompt and accurate service to taxpayers.

Consistently prompt means that all taxpayers have the same opportunity to gain access to the system and to be connected to an assistor within a reasonable period of time, regardless of geographic location, day of week, or time of day.

Accurate means that taxpayers receive complete, concise, and correct answers to their telephone inquiries. During the 1985 Filing Season, telephone inquiries were monitored through a quality review program to assess the accuracy of assistance given.

This overall goal is stated in general terms, as it is a continuing goal which does not change from year to year. The goal is measured by specific objectives which are subject to periodic changes such as the availability of resources, late tax law changes, and unknown demand.

Objectives
Toll-Free Telephone Program

The current established operational objectives for the toll-free telephone program are the Calls Answered and Average Speed of Answer (ASA) Objectives. These operational objectives are used by regions as a basis for evaluating the performance of each answering site.

Calls Answered Objective

This objective represents the minimum number of planned calls to be answered for each of the three planning periods within each fiscal year (October through December, January through April, and May through September). The objectives established for each site within a region are a proportionate share of the total calls answered units planned for the region.

Average Speed of Answer (ASA) Objective

This objective requires that each site maintain an average ASA within the range of 20-40 seconds on a weekly basis.

Many factors may affect the attainment of these objectives such as demand, staff realization and productivity, circuitry planning, and equipment performance.

Glossary of Terms

Abandoned Calls	Call attempts which gain access to the answering equipment and are then terminated by the caller before being answered at a work station.
Adjusted Demand	Total call attempts adjusted to arrive at an estimated figure for the actual number of callers involved. This can be computed as calls answered, plus 1/5 calls overflowed, plus 1/5 calls abandoned, for an overall national total (macro). For site-by-site and regional use, a more refined formula recognizing the mathematical relationship of a service level indexed demand estimation is used (SLIDE method).
All Trunks Busy (ATB)	A register which records the number of times that access to all incoming circuits in a trunk group were in use. It does not count the number of attempts.
Automatic Call Distributor (ACD)	A type of answering equipment capable of automatic distribution of calls.
Average After Hang-Up Work Time	See "Average After Work Time."
Average After Work Time (AAWT)	Average of sample time during the measurement period when a work station is staffed (plugged-in), but the "IN" button (ready to accept a caller), has not been depressed. This situation can occur both before and after accepting a call.
Average Force on Duty	See "Average Positions Staffed."
Average Holding Time (AHT)	Average of sample time that a caller remains connected to the system (Average Speed of Answer plus Average Talk Time.) For circuitry planning purposes only, AHT would be computed by adding the site's experienced Average Talk Time to the objective ASA (currently 30 seconds).
Average Positions Staffed (APS)	A calculation of the average number of positions available ("IN" button activated) to answer incoming calls (answered and abandoned) during the measurement period.

Average Speed of Answer (ASA)	Average length of time all calls (answered and abandoned) during a measurement period had to wait in an answering system from the first ring until connected to a work station. Computed by multiplying ITWU times one hundred, divided by total calls answered.
Average Talk Time (ATT)	Average time of the calls sampled during a measurement period, in which a caller spends talking to an assistor, in transfer status, and/or in talking further, until the call is terminated from the system.
Break-Hunt Circuit Busy-Out Key	A switch that can cut off access to incoming telephone lines.
CCS	Stands for 100 (Centum in Latin) Call Seconds (one CCS is equal to 100 seconds).
Calls Answered	Calls actually serviced by assistors.
Call Attempts	All calls attempting to reach our system. This can be computed as calls answered, plus calls overflowed, plus calls abandoned.
Calls Received	Call attempts which gain access to the telephone answering equipment.
Cathode Ray Tube (CRT)	A CRT screen on which MIS information or data is displayed.
Circuit	An electrical connecting link between two parties in a voice communication.
Control Group (Collins)	A collection of trunks and positions which have been assembled for the purpose of call handling. Each trunk is allowed one control group assignment, while some positions have two control groups, i.e., a primary and secondary work assignment.
Enterprise Service	A service providing reverse charge telephone calls and arranged through the telephone operator. It is essentially a "collect call" to an answering location.
Exchange	A general term used by telephone companies to denote a central office. For example, for telephone number 525-1040, "525" indicates the exchange number of central office digits.

Flat Rate Area	A geographical area designated by a telephone company where the rates for local telephone service are charged at a stipulated cost per month, regardless of hours or volume of usage.
Force Administration Data System	A system of registers which provide periodic (quarter-hourly, half-hourly, and hourly) data on the staff performance with an ACD system. Through computation of these various statistics, system management and planning information can be developed.
Foreign Exchange (FX)	Local telephone service answering at a distant city. Taxpayers can call a local number and it will ring a telephone in an answering location outside of their local calling area.
Gate	The path between the incoming circuit and the answering station (e.g., information gate, forms-only gate).
House Phone	A station which provides a direct line from office lobbies, walk-in areas, etc., to the telephone answering site.
Hung Trunk	Due to a mechanical malfunction, the circuit is not available to accept another call.
Information Group	The term used on Collins' equipment to define a collection of trunks and positions which have been organized for data gathering purposes into reporting groups.
Incoming Trunk Waiting Usage (ITWU)	Total sample time incoming circuits were held from the time of connection to the time of disconnection during the measurement period.
Intraflows (Collins)	Front-line calls automatically transferred to referral groups who have the front-line as their secondary responsibility.

Lamp Cabinet (ACD)	Display board of multi-colored lights that are wired to enable a supervisor to see the status of incoming calls and of various actions taking place at the work stations.
Local Access and Transport Area (LATA)	This represents a metropolitan area and its geographical boundaries or an area outside of a metropolitan area for purposes of defining what calls are local and long distance. This determines whether the local operating company or AT&T, MCI, Sprint, etc., provides the service.
Local or "Toll-Free" Call	A telephone call for which callers pay only local charges, as defined by the telephone company tariff, and no long-distance (toll-charges) are involved.
Local Circuits	A communication channel which serves the local calling area of an answering site.
Overflow	Call attempts which are not able to reach the system because of incoming circuits in the trunk group being occupied (also called a busy signal).
Peg Count	Mechanical registers which count a number of items/actions. Peg counters are used to count actions related to a telephone system (i.e., calls answered, calls received, overflows, etc.).
Percent of Occupancy	Ratio between the amount of time the assistor is available (plugged-in) and the amount of time the assistor is involved in worktime (i.e., talking to taxpayers, after worktime).
Percent Calls Answered	Calls answered divided by adjusted demand.
Percent Calls Abandoned	Number of calls abandoned, divided by the number of calls received.

Planning Period	The period of time, determined locally, when telephone equipment needs (circuits, work stations) are expected to be consistent based on the average call volume anticipated to be served.
Position Busy Usage	Total sample time that work stations were unavailable to receive new incoming calls during the measurement period.
Position Call Count	Total calls connected to work stations during a measurement period.
Position Staff Usage	Total sample time during a measurement period that assistors had headsets plugged into the work station.
Position Talk Time Usage	Total sample of the average time work stations spend on-line with the taxpayers during the measurement period.
Potential Demand	The universe of all callers attempting to reach our telephone system. This can be computed as calls answered, plus 1/5 calls overflowed, plus 1/5 calls abandoned, plus growth.
Queue	Calls awaiting their turn to be answered in a gate. Queues are served sequentially, providing first-come, first-serve service.
Referral	The reassignment or transfer of a call.
Split Gate	The ability of an Automatic Call Distributor (ACD), to work as several separate and distinct ACDs.
Staff Shrinkage	The difference between personnel hours assigned to telephone duty and personnel hours actually plugged-in at telephone work stations.

Tariff	A telephone company's schedule filed and approved by a public service commission describing service, rates, and conditions of the service offered.
Toll-Free Telephone Service	A telephone service, combining various types of circuits (FX, WATS, Local) which results in any calls, in any area, having only to pay an amount equal to a local call.
Trunk Line	See Circuit.
Trunk Group	One or more circuits of the same type (FX, WATS or Local) reached by dialing the same number.
WATS	A telephone company acronym for Wide Area Telephone Service. This service permits all callers in one or more geographical area(s) to dial direct, with no long distance charge, into a central answering point (In-Wats), or a similar service which permits direct dialing from a central point to all phones in one or more area(s) (Out-Wats). Prefixed with an 800 series number (e.g., 800-424-1040).
Weighted Call Value (WCV)	Total staff time required to handle a call (Average Talk Time plus Average After Work Time).
Wink Light	A rapidly flashing light used to indicate various conditions regarding an incoming call or work station.
Work Station	The point at which an assistor handles incoming calls.

Circuitry

A circuit is an electrical link between two parties in a voice communication system. In a telephone answering site, a circuit is usually referred to as a trunk line. Each circuit coming into a telephone answering site allows one taxpayer to link up with the system. Incoming circuits to the answering site are planned so that all taxpayers can consistently link up with the system regardless of where they live in the calling area. The cost of calling the system should never be more than a normal local telephone call. Incoming circuits are labeled according to three different categories or trunk groups: "Local," "Foreign Exchange" (FX), and "Wide Area Telephone Service" (WATS).

Local

Local circuits connect callers in the local dialing area with the answering site. The determination of this calling area depends on geographic boundaries which are set by the local telephone company. Generally, local circuits can be used to service taxpayers who live in the metropolitan area surrounding each answering site. This type of circuit is the least costly to IRS.

Foreign Exchange (FX)

FX circuits are used to provide connecting links to taxpayers living in large population centers which are distant from the answering site. A taxpayer using an FX circuit will dial a seven digit number and the call is automatically routed long distance to the answering site. In most cases, the taxpayer is unaware that he/she is calling a distant city. FX circuits are more expensive than local lines and may provide savings over WATS circuits.

Wide Area Telephone Service (WATS)

WATS circuits provide service to taxpayers in widely defined geographic areas. Taxpayers use the 800 prefix and a seven digit number to link up with an answering site through a WATS circuit. WATS circuits are available for both intrastate (within state boundaries) and interstate (across state boundaries). Many answering sites currently use both intrastate WATS circuitry and interstate WATS circuitry.

Types of Equipment

Key System - This equipment is a desk-type telephone with circuits for incoming calls wired directly to the work station. Key Systems have a distinct disadvantage of not being able to easily identify which call came in first as all incoming call light buttons blink at the same speed. Key systems are utilized in smaller answering sites and as a supplemental segment within a large answering site for "forms only" service or similar use.

Call Sequencer - This type of equipment can be added to a Key System and enhances the basic Key System. When all assistors are busy, Call Sequencing equipment answers incoming lines with a prerecorded message advising the taxpayer to hold until an assistor is available. In addition, the Call Sequencer has the ability to identify the oldest waiting call by a faster blinking light on the equipment. The Call Sequencer also provides limited management information through the use of peg count registers which count the number of calls answered and the number of abandoned calls for the entire system.

Automatic Call Distributor - The most prevalent type of answering equipment currently being used in IRS answering sites is the Automatic Call Distributor (ACD) System. This type of system automatically distributes incoming calls to work stations in their order of arrival into the system. ACDs can handle various mixtures of circuitry (local, FX, and WATS lines). If all assistors are busy, calls are held "in queue" until an assistor becomes available. An optional feature of the ACD system connects the caller to a recorded message. Two types of ACD systems are currently in use in telephone answering sites: electro-mechanical and computer assisted ACDs.

The Electro-Mechanical ACD - Calls are directed to positions as they are received and will only be channeled to those work stations that are available. There are various types of electro-mechanical ACD's all with various capacities of meeting telephone demand. They are:

1) 2B - which services up to 68 lines and routes calls up to 70 work stations.
2) 3A - which services up to 198 lines and routes calls up to 200 work stations.

A variety of registers are available with ACDs which provide valuable information to be used in monitoring the answering site. These include registers which show: the number of calls received by trunk group, the number of abandoned calls (calls which gained access to the system but did not wait to be connected to an assistor), the number of overflows (busy signals received by callers) by trunk group, and the number ATB (all trunks busy) by trunk group. In addition, registers are available which count the number of calls answered at each work station.

Other managerial tools available with the electro-mechanical ACDs are the supervisory console for the purpose of Quality Review monitoring and the supervisory lamp cabinet which indicates the condition of the system at any time. The cabinet consists of a compact display board of lights which are

arranged in rows. The lights are visual indicators of the status of each incoming call and work station within the system. The display board identifies which work stations are staffed, talking, on hold, or making out calls.

Most answering sites have been enhanced with computer assisted ACDs (Such as Collins, Western Union, ROLM, and Bell Atlanticom equipment). Operational features of computer assisted ACDs generally include the following:

1) Incoming calls can be automatically directed to a specific group of telephone work stations at which assistors perform similar or related functions (gate) such as tax information or accounts.

2) Telephone assistors can be assigned a primary and a secondary gate responsibility. (i.e., assistors may be given two answering responsibilities, a primary one of technical back-up and a secondary one of front-line calls)

3) Calls are intraflowed (automatically directed) from an overloaded gate to a less busy gate that has been designated to receive the calls, providing assistors are available.

4) Calls may be transferred to secondary gates which are staffed by assistors responsible for more complex or specialized inquiries such as: technical back-up, EP and EO, account inquiries, etc. These transferred calls are placed in a secondary gate queue if all assistors in the gate are unavailable. This eliminates the necessity of the front-line assistor remaining on the line.

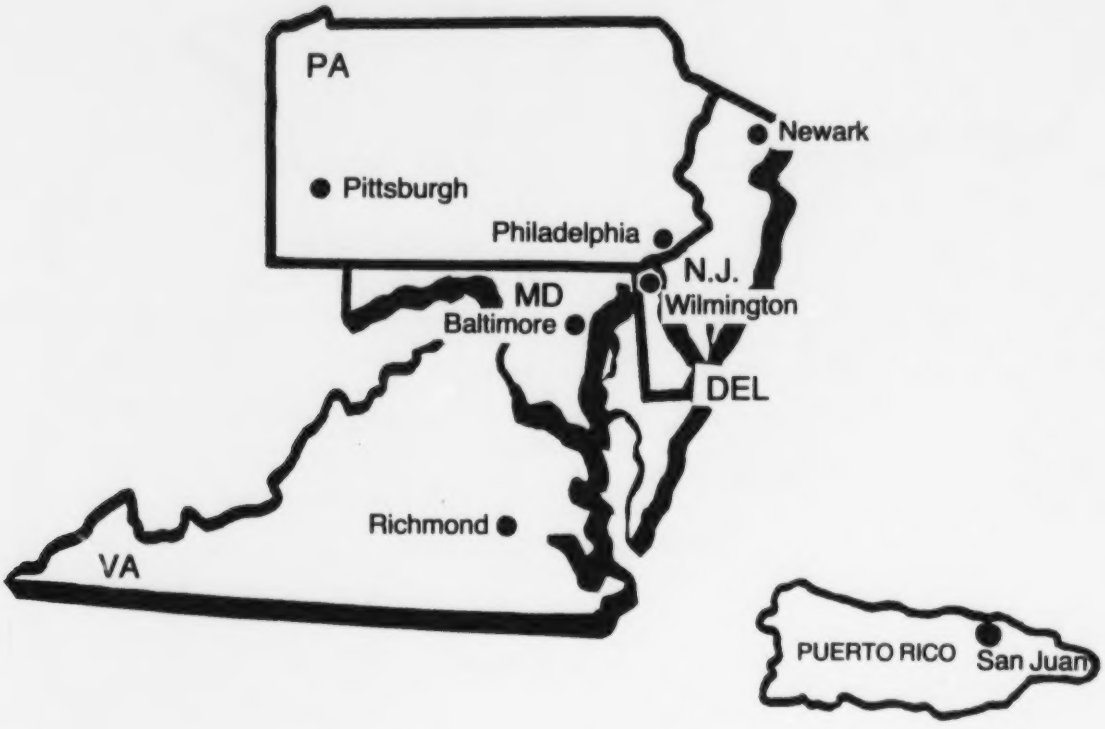
5) Work stations or telephone circuits can be reassigned among the gates by the System Supervisor. This eliminates the need to physically move personnel from one work station to another or to rewire the telephone system to change assistors or to rewire the telephone system to change assistor assignments.

Following is a list of current answering sites by region, the areas they service and the type of call distribution equipment being used by the answering site:

Answering Sites – Central Region

Answering Site	Type of Equipment	Area Covered
1) Cincinnati	Collins	Southern Ohio and West Virginia
2) Cleveland	Western Union	Northern Ohio
3) Detroit	Collins	Michigan
4) Indianapolis	Collins	Indiana and Kentucky

Answering Sites—Mid-Atlantic Region



Answering Site	Type of Equipment	Area Covered
1) Baltimore	Western Union	Maryland and District of Columbia
2) Philadelphia	Western Union	Eastern Pennsylvania
3) Pittsburgh	ACD/FADS	Western Pennsylvania
4) Wilmington	Key/Peg Count Register	Delaware
5) Newark	Western Union	New Jersey
6) Richmond	Collins	Virginia
7) San Juan (FOD)	Key System	Puerto Rico

Answering Sites—Midwest Region

Answering Site	Type of Equipment	Area Covered
1) Omaha	ACD/FADS	Nebraska
2) St. Paul	Western Union	Minnesota, South Dakota, North Dakota, and Montana
3) Chicago	Collins	Illinois
4) Des Moines	ROLM	Iowa
5) Milwaukee	Western Union	Wisconsin
6) St. Louis	Western Union	Missouri

Answering Sites — North-Atlantic Region

Answering Site	Type of Equipment	Area Covered
1) Boston	Collins	Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, Vermont and Northeast New York State
2) Buffalo	Western Union	Central and Western New York
3) Brooklyn	Bell Atlanticom	Brooklyn Metropolitan Area, Manhattan Metropolitan Area, and Long Island

Answering Sites — Southeast Region

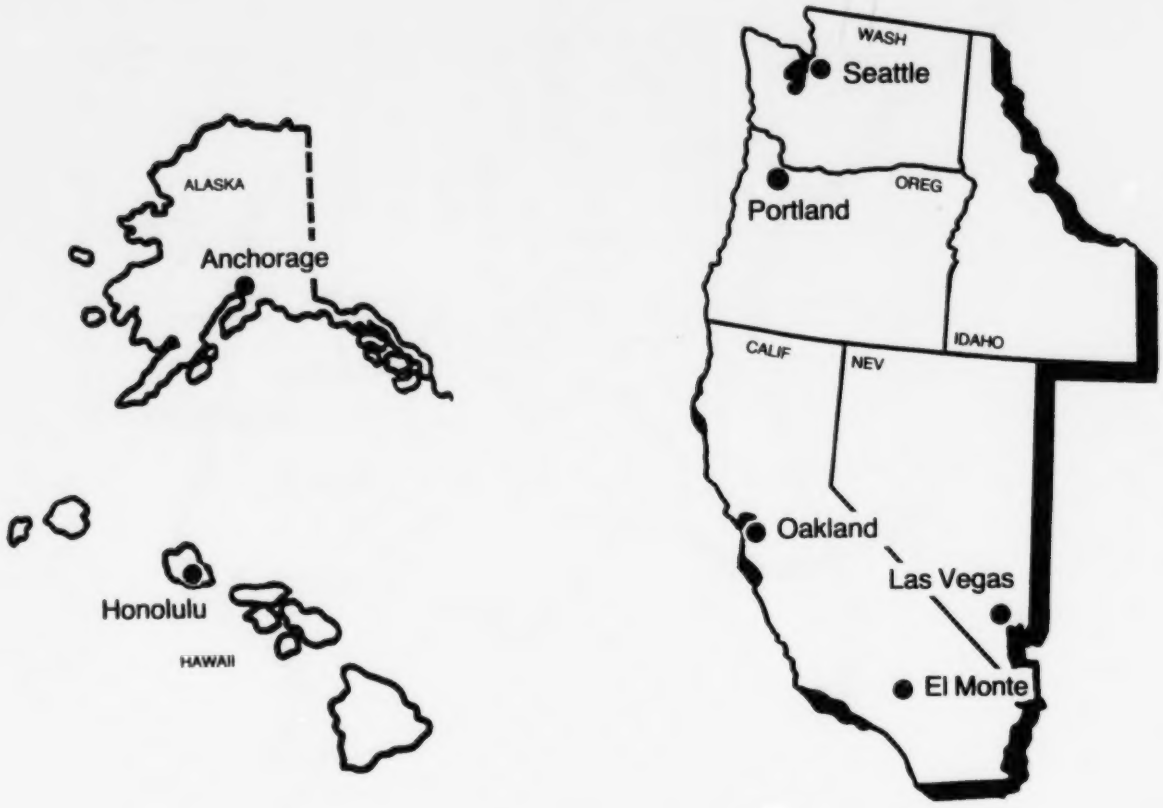
Answering Site	Type of Equipment	Area Covered
1) Atlanta	Collins	Alabama, Georgia, Louisiana, Mississippi, and South Carolina
2) Jacksonville	Collins	Florida
3) Greensboro*	ACD/FADS	North Carolina
4) Nashville	Western Union	Tennessee and Arkansas

*Greensboro is approved for consolidation to Nashville; implementation is scheduled to occur during 1986.

Answering Sites—Southwest Region

Answering Site	Type of Equipment	Area Covered
1) Houston	Collins	South Texas
2) Dallas	Collins	North Texas, New Mexico, Kansas, and Oklahoma
3) Denver	Western Union	Colorado, Wyoming, and Utah
4) Phoenix	Western Union	Arizona

Answering Sites—Western Region



Answering Site	Type of Equipment	Area Covered
1) Anchorage	Key-Call Sequencer/ Peg Count Registers	Alaska
2) Portland	E.S.S.	Oregon and Idaho
3) Seattle	Western Union	Washington
4) Honolulu	ROLM	Hawaii
5) El Monte	Collins	Southern California
6) Oakland	Collins	Northern California and Nevada

Staffing

The workload of Taxpayer Service is as diverse as are the taxpayers themselves. Inquiries range from the simplest to the most complex. Because of the diversity of this workload and the volume associated with each level of complexity, the need for certain Taxpayer Service employees to obtain a high degree of technical proficiency at all levels is evident.

The Taxpayer Service Representative (TSR) and the Taxpayer Service Specialist (TSS) comprise the two primary career occupations within the Taxpayer Service Division.

> The TSR (GS-962-4/5/6/7) is generally responsible for all routine technical contacts within the scope of his/her training or covered in Publication 17, Your Federal Income Tax. At many sites, TSRs also respond to account and notice-related inquiries through IDRS research. Any highly technical questions or those requiring complex research are referred to a TSS.
>
> The TSS (GS-526-5/7/9) is part of a cadre responsible for handling the more complex technical and account-related inquiries. The TSS plays an essential role as an instructor, on-the-job coach, and quality reviewer.

In addition to responding to the diverse types and complexities of inquiries, telephone answering sites must also be prepared to capably handle tremendously varying volumes. Peak volume periods could represent a time of year (i.e., filing season), a day of the week (i.e., Monday), or a time of day (i.e., 10:00 a.m. - 11:00 a.m.).

To effectively handle these volumes, a supplemental staff of Other Than Full-Time Permanent (OTFTP) and detail-in employees from other functions are added to a core staff of permanent full-time TSRs and TSSs.

One of the primary reasons for the utilization of a supplemental seasonal work force is the establishment of a cadre of trained TSRs and TSSs who would return to Taxpayer Service year after year in periods of heavy demand. These employees require only a short refresher course before they are ready to resume their Taxpayer Service responsibilities.

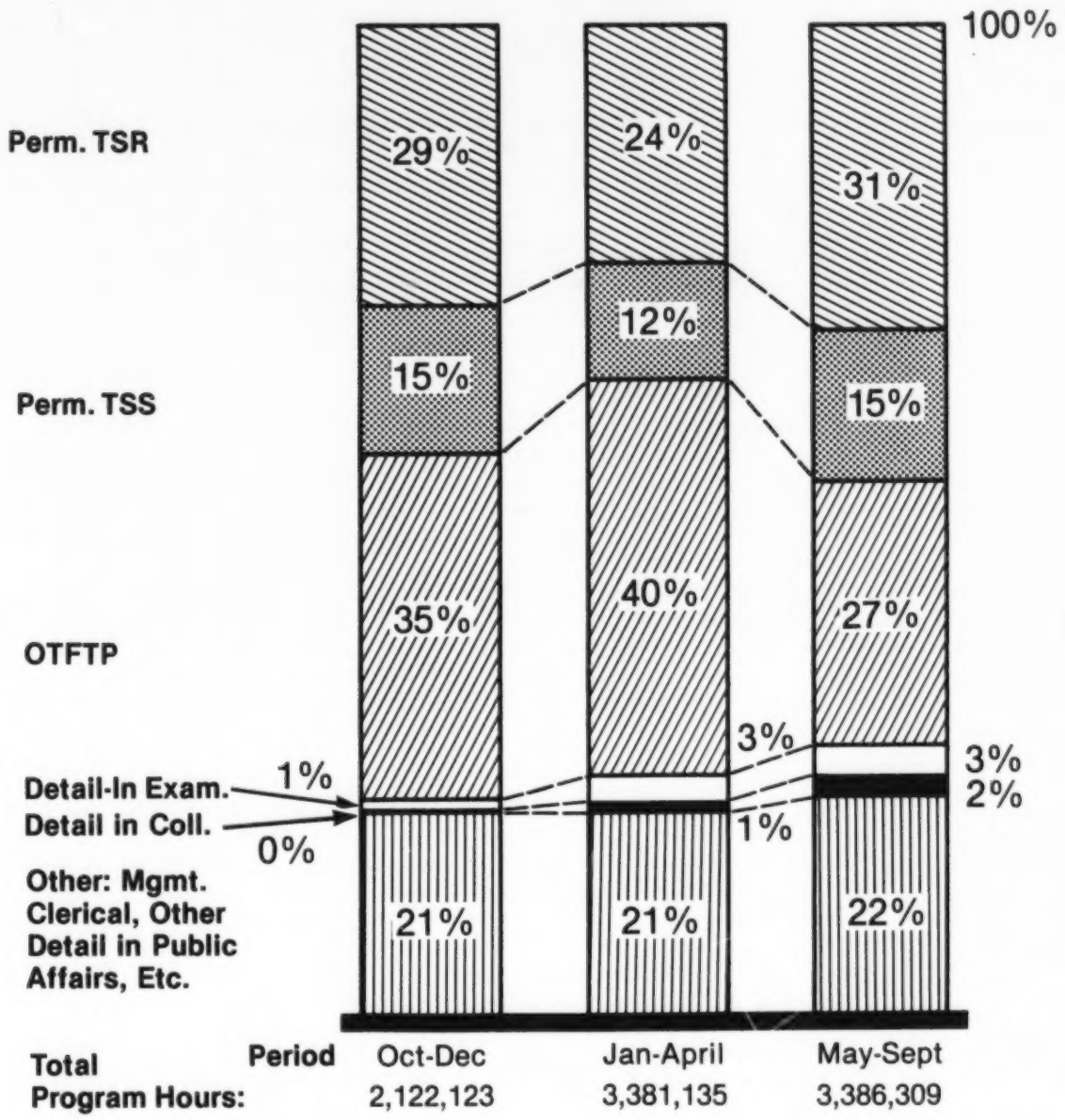
OTFTPs are furloughed and recalled to work according to guidelines which consist of the establishment of numerical rosters based on amount of training and numerical conversions of supervisory evaluations. These guidelines were negotiated with the National Treasury Employees Union (NTEU).

Statistics are maintained on the percentage of seasonal employees who remain with the Division and/or Service (retention rate) from year to year. Rates may vary from district to district due to such factors as effectiveness of recruitment programs and availability of full-time career opportunities with IRS, other government agencies, or private industry. Some of these losses included OTFTP employees securing full-time positions in Taxpayer Service or other IRS divisions.

The following two pages provide a breakdown of percentage of program hours and expenditure of time for FY 1985. The figures on these two pages do not reflect the time for details-out.

FY 1985 - Percent of Program Hours by Employee Category

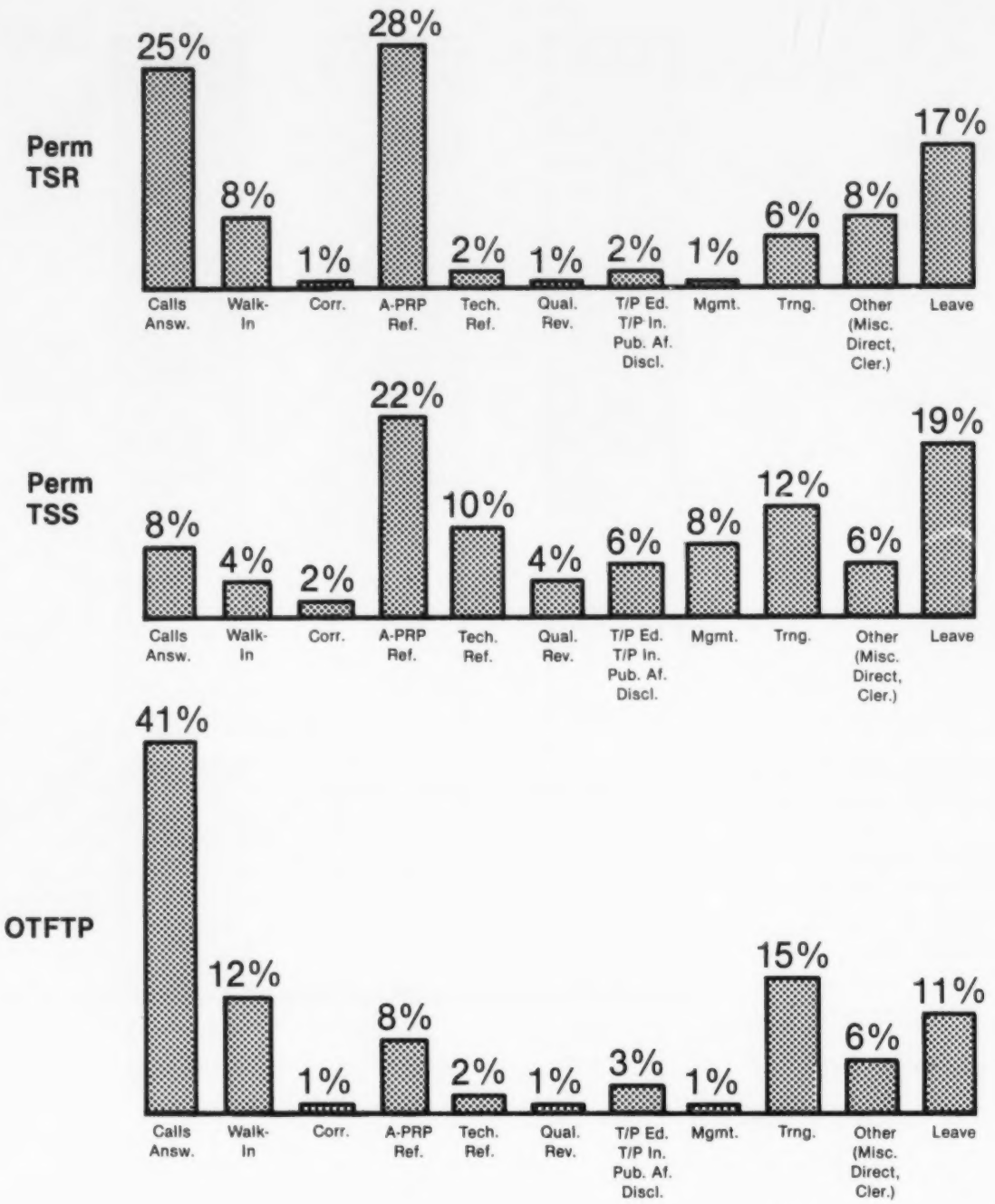
(Percentages may not equal 100% due to rounding.)



Period	Oct-Dec	Jan-April	May-Sept
Total Program Hours:	2,122,123	3,381,135	3,386,309

FY 1985 - Expenditure of Time in Taxpayer Service Programs

(Percentages may not equal 100% due to rounding.)



Training

Taxpayer Service employees receive a wide range of classroom training and workshops in technical and account-related areas. This training is reinforced with structured on-the-job training. Skills modules are also available for specialized topics. In addition, a refresher program is offered each year to provide necessary review and update. TSR/TSS training consists of the following programs:

1) OJT-Pre-Classroom is a pre-classroom training session scheduled for a minimum of eight hours. It includes Personnel processing, an orientation to the Taxpayer Service activity, and an outline of the training program.

2) Basic Taxpayer Service Training - Phase 1 is a four-week classroom training session which is required before the employee's first filing season. Basic topics such as filing status, exemptions, and gross income are covered. A four-day Employment Tax module may be given at the end of Phase 1 training, at the beginning of Phase 2 training, or as a separate module in between Phase 1 and Phase 2.

3) OJT-1 is 64 hours of post-classroom training given after the employee returns from Basic Phase 1 classroom training. This is a period of close monitoring of the trainee. In addition, topics such as Employee Conduct, TSR/TSS positions, and the IRM are covered. Also, included is an ADP/IDRS module which is 32 hours and covers notices.

4) Basic Taxpayer Service Training - Phase 2 is a two-week classroom training course which must be completed prior to the second filing season for permanent full-time employees. For OTFTP personnel, Phase 2 must be completed before completion of twelve working months of employment. Topics covered include self-employment, farm, and rental income and expenses, investment credit, and casualty and theft losses.

5) Refresher Tax Law Program is not only attended yearly by TSRs and TSSs but also by Details-In. This course, which may range from four hours to four days, is offered prior to the start of the filing season to all employees who will be providing significant taxpayer assistance. Training includes review of tax law, coverage of current changes, revised tax forms, and Taxpayer Service reporting requirements. In addition, an eight hour course "Quality Service" is a course in communication techniques. This course is mandatory for all personnel providing taxpayer assistance. Newly hired assistors receive this course as a mandatory portion of OJT-1.

6) Skills modules for Taxpayer Service are modules of varying length for selected TSRs and TSSs. Modules include the following topics:

1) Aliens
2) Excise Taxes
3) Exempt Organizations
4) Employee Plans
8) Farms
9) Form 1040X
10) Pensions and Annuities
11) Retirement Plans for Individuals

5) Forms 2210/2210F
6) Community Property
7) Penalties and Interest
12) Windfall Profit Taxes
13) Foreign Issues
14) Estate and Gift Taxes

Training for TSSs consist of the following programs:

1) Taxpayer Service Specialist Training - Preclassroom OJT is a 40 hour module to be completed by TSSs prior to classroom TSS Phase I. Topics include Research, investment and business energy credits, and repossessions.

2) Taxpayer Service Specialist Training - Phase 1 is a two week classroom training course for TSSs who have completed all TSR training. Topics covered include net operating losses, non-taxable exchanges, investment credit, and stock transactions.

3) Taxpayer Service Specialist Training - Post Classroom OJT is an eight hour lesson covering sale of business property and exploring tax alternatives.

4) Taxpayer Service Specialist Training - Phase 2 consists of 2-1/2 days classroom training on corporations and 2-1/2 days classroom training on partnerships. These sessions are to be given as needed after the TSS completes TSS Phase 1 and six semester hours of accounting or its equivalent.

Additional Taxpayer Service training courses available for selected employees and managers are:

- ADP/IDRS Training for Taxpayer Service which is comprised of three separate modules; Topics range from refund inquiries to adjustments. Course lengths are 24-40 hours.
- Management Training for Computer Assisted ACDs (Automatic Call Distributors)
- Functional Management Practices Training for Taxpayer Service Managers (Entry and Mid-level courses)
- On-The-Job Training Instructor Workshop
- Workshop for Managers of the Visually Handicapped
- Quality Reviewer Training

Management Information Systems

A Management Information System (MIS) provides telephone site managers with valuable feedback regarding the hourly and daily performance of the telephone site. An MIS can be used to analyze the effectiveness of the site as a whole. It also can provide useful information on individual assistor performance and circuit usage.

These systems, which are used to analyze the toll-free telephone operation, range in complexity from a simple set of registers counting the number of calls received into the system to the wide-range capabilities of a computer-assisted ACD system.

In addition to being a barometer of site, assistor, and circuit performance, MISs are essential to the answering site for their valuable input into the efficient planning of future staffing and circuitry utilization. There are currently six types of Management Information Systems utilized in our toll-free telephone answering sites:

1) Western Union ACD System
2) Collins ACD System
3) Force Administration Data System (FADS)
4) ROLM
5) Electronic Switching System (ESS) and,
6) Bell Atlanticom ACD System

FADS is separate piece of equipment which is interfaced with conventional electro-mechanical ACDs to provide management information. The other systems are computer-assisted ACDs with components for accumulating and providing management information.

FADS is a form of an MIS utilized in several telephone answering sites and can be used with any conventional ACD system. FADS is a group of registers which provide management information on the entire work force. Information from the registers is manually recorded at specific times and analyzed on an ongoing basis. The information from FADS, which is based on a sample, is expressed in broad averages regarding the productivity and efficiency of the entire answering site. These values consist of:

1) Average Speed of Answer (ASA)
2) Weighted Call Value (WCV)
3) Average Positions Staffed (APS)
4) Average Talk Time (ATT)
5) Average After Work Time (AAWT)
6) Percent of Occupancy (POC)
7) Average Holding Time (AHT)
8) Staff Shrinkage

All of these values, particularly ASA, help to measure a site's effectiveness and serve as a tool to pinpoint potential problems and/or plan for the future.

The Computer Assisted ACD MIS provides comprehensive administrative data. It accumulates management information and operating data which appear both in hard copy and on display via a CRT terminal at supervisory stations. Each site has a System Supervisor who is responsible for monitoring and analyzing the telephone operation. The System Supervisor will most often use the following displays on the CRT.

1) System Status - this display depicts the status of all gates in use in the system. It shows for each gate: the number of calls received, the number of calls held, and the average delay time of calls. By comparing these fields within the gates, the System Supervisor can make a determination about reassigning assistors from one gate to another.

2) Circuit Status Display - this display will indicate the status of all circuits in the system. It immediately identifies any hung trunks, out of service trunks, and idle trunks. In the first two instances, the telephone company can be notified of the problem. A circuit continuing in an idle position may be an indication of either a problem with the circuit or overcircuiting in a particular circuit group.

3) Queue Report - this display provides the number of calls in queue for a particular gate, and the delay time for the longest call being held.

Based on the information contained in these displays, the System Supervisor has the capability of reassigning assistors and circuits to meet changes in demand.

Group managers also have a CRT screen available at their desk. The displays used most frequently by group managers are:

1) Assistor Status - this display shows current status of all assistors in the group and how they are using their time. It identifies which assistors are busy on calls, available for calls, plugged-in but not available, on an outgoing call, or have the taxpayer on hold.

2) Gate Status - this display provides the same information as the System Status display, but is limited to the gate or gates for which the group manager has responsibility.

3) Assistor Performance - this display can be brought up to show data on an individual work station selected by the group manager.

Some of the values displayed are:

a) AVI - percent of available time.
b) PCA - number of calls answered by the work station under a primary gate assignment.
c) PTT - Average primary talk time. The average time in seconds a work station was connected to a caller.

d) PWT - Average primary after work time. The average time in seconds that a work station uses in order to complete work associated with a call.

e) SCA - Number of calls answered by a work station under the secondary gate assignment.

In addition to the CRT displays, the computer assisted system generates reports on an hourly and daily basis which summarize the display information. These hard copy reports are used to analyze site and assistor performance for a total day operation or long-term operation. They are valuable tools in projecting traffic, scheduling staff, and planning circuitry.

ESS is currently in use in only one of our telephone answering sites. The ESS has many of the same capabilities for management information as does the computer assisted systems. ESS has CRT screens and generates hard copy reports hourly and daily. The ESS offers all the advantages of telephone company central office services, including expansion capabilities for up to 1,000 answering positions. The ESS also eliminates the need for large amounts of required floor space, since the equipment is located in the telephone company's central office. The entire system is computer monitored by the telephone company's central office and all major components of the system have back-up systems which will be automatically activated if the computer detects any problems.

Planning Circuitry and Staffing

Four basic concepts surround the planning of circuitry for a toll-free telephone answering site:

1) Plan to answer as much of the potential demand for telephone assistance as is possible with staff and telecommunications resources provided by the budget.

2) Plan circuitry to accommodate call volumes which can be answered at the peak periods of an average day by the available staff. The average day is the second work day of each week (usually Tuesday).

3) Plan circuitry to have callers receive a busy signal rather than holding on the line for prolonged periods of time when demand exceeds available staff.

4) Plan circuitry and staffing to result in an ASA range of 20-40 seconds (which should result in an abandoned call rate of approximately 5%).

These four planning concepts should help each answering site achieve the objectives of the toll-free telephone program.

The actual planning of circuitry and staff is a complex step-by-step procedure, which is based primarily on an estimate of call volumes made from historical data and the past performance of the answering site. The following is a basic outline of the necessary step-by-step tasks involved in planning circuitry and staff for an answering site:

1) Estimate the potential demand for the year.
2) Divide the year into planning periods based on consistent call volumes.
3) Schedule the available resources for X% of the demand (determined by the National Office).
4) Examine all Tuesdays (or second workday of the week) in the planning period to determine the four busiest hours and the staff scheduled for those hours.
5) Determine the average busy hour potential demand and the average staff available for these average busy hours.
6) From the staffing table (IRM 6560), determine the staff required to handle 100% of the average busy hour potential demand.
7) Divide the staff available by the staff required to determine what percentage of the average busy hour potential demand the staff can answer (site ratio).
8) Determine the circuits needed to accommodate the percentage of potential call volume that there is staff available to answer.
9) Reschedule the staff based on available circuits to maintain a 20-40 second ASA (which should result in an abandoned call rate of approximately 5%).

Special Programs

Forms-Only Lines - Many of the answering sites nationwide have a separate telephone operation for answering form orders. A large percentage of front-line inquiries are pure forms orders (no tax questions involved). Forms-only lines have proved beneficial because lower-graded clerical employees with minimum training can be utilized to handle the calls. More effective application of staff occurs because separate forms numbers relieve the higher-graded and more intensively trained personnel from the duty of responding to routine forms inquiries, and makes them available to receive the more difficult inquiries requiring more sophisticated skills and knowledge. Some sites have a "code-a-phone" forms-only number which enables the taxpayer to leave his/her forms request on a recording device to be transcribed later by a clerical employee.

Lines for the Deaf - Internal Revenue Service was the first federal agency to install a nationwide toll-free TV-telephone/TTY (teletype) system for deaf taxpayers. Indianapolis District Office Taxpayer Service employees answer these calls from all 50 states, the District of Columbia, Puerto Rico, and the Virgin Islands. The system uses both TV-telephones and TTY (teletype) equipment in the program. Deaf persons may contact IRS by using their own TV-telephone or TTY unit at home. Some organizations, churches, and public libraries have similiar equipment for use by the deaf.

TCE and VITA Toll-Free Telephone System - Section 163 of the Revenue Act of 1978 authorized the Internal Revenue Service to provide preferential toll-free telephone access to volunteers participating in the Tax Counseling for the Elderly (TCE) program. Toll-Free systems were established in two sites: Oakland, California and Jacksonville, Florida. The Oakland site answers all calls originating from within Midwest, Southwest, and Western Regions; while the Jacksonville site answers all calls originating from within Central, North Atlantic, Mid-Atlantic, and Southeast Regions. The service is provided from January 1 through April 15, Monday through Saturday. Volunteer Income Tax Assistance (VITA) volunteers were also given access to the system since the equipment was already in place and to do so entailed minimal additional cost. Volunteers use the system for assistance in technical areas only. Any inquiries regarding forms orders, refund information, and account inquiries are referred to the appropriate district's toll-free number.

Tele-Tax is a program that provides recorded tax information on a variety of tax related subjects and automated refund information to callers using push-button (tone-signalling) and rotary (dial) or push-button (pulse dial) phones.

Recorded Tax Information was implemented in January, 1983 for callers using push-button (tone signalling) phones. In January, 1984, the program was expanded to callers using rotary phones. Tele-Tax was in selected sites in each district using local lines only.

Automated Refund Information - In January, 1985, multifunctional equipment (MFE) was installed in 26 high call volume sites, using local lines only. Through the use of digitized speech, MFE provided recorded tax information and automated refund information to callers using any type of phone.

Toll-Free Number for MFE - In January of 1986, we implemented a toll-free number, 800-554-4477, for MFE. This will provide both recorded tax information and the automated refund service to all callers nationwide.

Hours of Service - Recorded tax information is available year round, 24 hours a day to callers using push-button (tone signalling) phones and during normal business hour to callers using rotary (pulse dial) phones. Automated refund information is available from March 15th to December 31st. The hours of operation may vary based on computer availability at the service centers but generally are Monday through Friday 6:30 a.m. to 6:00 p.m., for callers using push-button phones and during normal business hours for those with rotary (pulse dial) phones.